--- 20 Cigarettes - “Series of 1897” - 22 x 28 mm. - scanned at 200% scale ---

--- recess printed in BLUE ink ---

The Budget of 1897 increased the excise duty from the 1889 rate of $ 1.50 to $ 3.00 per thousand for *foreign leaf* cigarettes weighing less than 3 pounds per thousand, and from $ 6.00 to $ 8.00 per thousand for *foreign leaf* cigarettes weighing over 3 pounds per thousand, and additionally imposed an excise duty of $1.50 per thousand on *domestic leaf* cigarettes and weighing less than 3 pounds per thousand.

★**RC-188** - 20 cigarettes, perf 12

★**RC-188** - 20 cigarettes, perf 12 - a shade

★**RC-188 DP** - 20 cigarettes, blue die proof [CANADA - F - 1] on thin cardboard

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--- 20 Cigarettes, blue, perf 12 - a re-entry? ---

★The collection contains an upper left block of sixteen of the blue **RC-188** with one inch sleevage. The third stamp down (the left margin copy) shows what appears to me to be a re-entry at the top - at the right side 20 and in CANADA.

C-277 - 20 cigarettes, perforated 12, a re-entry in CANADA and in 20 [scanned at 600% scale]

★The collection contains multiples of **RC-188**. The aforementioned upper-left block of sixteen [4 x 4], ★ plus a block of four, ★ and a block of twenty-one [7 x 3].

File path is [c:\ CR - STAMPS \ RC_STAMPS \ 1897 \ blue \ 20 cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 10th 2013, JBH